

#### ABSTRACT OF THE DISCLOSURE

[42] A reversible child resistant closure system including a closure and container a container having a neck portion, an engaging means and an axis extending therethrough about which the closure is rotatable. The closure has a child resistant mode when applied to the container in a first child resistant position and has a non-child resistant mode when applied to the container in a second non-child resistant position. The closure includes an outer cap and an inner cap. The inner cap is coaxially positioned and nested within the outer cap and is axially movable between the first child resistant engaging means and the bottom edge of the outer cap such that the plurality of angular abutment surfaces of the inner cap engage the series of angular abutments of the outer cap upon rotation of the outer cap to rotates the inner cap in a closing direction.